IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWENTY FIFTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 17090 of 2004

Between:

M/s Coastal Pneumatic Agencies D.No.38-4-5, Near Montessori College Punnammathota Vijayawada 10, Krishna District, represented by its Proprietor Ch.Kotaiah, S/o.Ch.Seshaiah aged of 65 years.

..... PETITIONER

AND

1 The Commercial Tax Officer, Governorpet Circle,

Yanamalakuduru, Vijayawada, Krishna District.
2 The Commercial Tax Officer Benz Circle, Yanamalakuduru Vijayawada, Krishna District.
3 The Branch Manager Central Bank of India Benz Circle Branch, Krishna District.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue an appropriate writ, order or direction, particularly in the nature of writ of Mandamus declaring the action on the part of the 1st respondent herein namely the Commercial Tax Officer, Governorpet Circle, Vijayawada, in obtaining the disputed statement from the petitioner against his will on 4.9.2004 facilitating to collection of the disputed cheques bearing Nos.0724360, 0724362, 0724363, 0724364, 0724365, 0724366, 0724367, 0724368, 0724369 and 0724371 of 04.9.2004 for Rs.87,185.63 ps, Rs.1,00,000.00, Rs.1,00,000.00, Rs.1,00,000.00, Rs.1,28,981.00, Rs.1,08,951.00, Rs.37,895.00, Rs.81,554.00 and Rs.72.708.00 respectively drawn on the respondent bank towards non revised assessments and undemanded taxes

inrespect of assessment years 2001-2002, 2002-03, 2003-04 (Provisional) and for the present assessment 2004-05 in the absence of initiation of any proceedings of whatsoever nature by issue of any frevised show cause notices without providing an opportunity, to file objections and passing of any orders or proceedings by competent authority determining the liability to tax and accompanied by any notices of demand, as illegal, improper, unjust, without authority of law and also opposed to the principles of natural justice in addition to being in contravention of the law laid down by this Hon'ble Court in 110 STC page 73,22 APSTJ page 78,134 STC 373 and 34 APSTJ 243 and consequently direct the respondents to return the above mentioned cheques to the petitioner and grant such other relief or reliefs as are deemed fit and proper in the circumstances of the case.

Counsel for the Petitioner:MR.M.V.J.K.KUMAR

Counsel for the Respondents 1 and 2: GP FOR COMMERCIAL TAX

The Court at the admission stage made the following :

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

Learned counsel for the petitioner seeks permission to withdraw the writ petition.

Permission is granted. The writ petition is accordingly dismissed as withdrawn. No order as to costs.

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(BILAL NAZKI, J)

25th October, 2004.

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(S.ANANDA REDDY, J)

vrn

To

1 The Commercial Tax Officer, Governorpet Circle,

Yanamalakuduru, Vijayawada, Krishna District.
2 The Commercial Tax Officer Benz Circle, Yanamalakuduru
Vijayawada, Krishna District.
3 The Branch Manager Central Bank of India
Benz Circle Branch, Vijayawada , Krishna District.

4 Two C.Cs to the Government Pleader for Commercial Taxes,

High Court of A.P, Hyderabad (OUT)

5 Two C.D copies